App. F. IX-4

See also

Previous References.

L. B 113-35 (53.73)
" 29-45 (5-42)
" 49-45 (3+4.)

Later References.

LB 29-46(38-39)
LB 92-48-1/2

1945-46
(L B.)

File No. 37-45.

Serial Nos. 3-5.

Re Secy
11-XI-61.

GENERAL AND REVENUE SECRETARIAT

Serial Nos. Two.

✓

Part B for May/46

SUBJECT

Levy of a Special Cess of Rs. one in the rupee in the Hassan district from 1946-47

L 12662-68 dt 15-5-46

To
President, Dt. Board, Hassan, Hqrs' &c.
D.C. Hassan, Revl. Commr
Compln Hqrs' &c.
Excise Commr
Ch. Const. of Fs.
Compiler m.g.

Orders the ———.

K1

File No.

Continuation Sheet. Current No. of Page

(1)

From

The Pdt., Dist Board, Hassan District

Letter no A.1/3. B.R 1/9-45 dated 1/10/1945

Requests sanction to the proposal of the Hassan Dist Board to levy a special cess of one anna in the Rupee on Land Revenue, Excise, Forest and Income tax and to abolish the levy of all fee and tax levied in and at Shandies under the Control and Management of the Hassan District Boa

Minute of the Minister for Agriculture on the P.U.D.

"please acknowledge and work up for orders very early – dispose of Budget if not already done".

Intd/ M.A.S.
2/10/1945

2) The file relating to the Budget Estimates of the Hassan District Board for the year 1945-46, was sent with a desp P.U. on 4/10/1945

3) The above proposal has been sent to P.U. direct. Under Art 29 (4) of the District Board Act "A copy of every resolution passed by a District Board at a meeting shall, within ten days from the day of the meeting be forwarded to P.U. through the D.C and the Govt may pass such orders thereon as it may think proper." As the above proposal is a very important one affecting the pub

Sent to Minister's Secretariat for Board 5/10/

purse of all the ryots in the Hassan Dist, it is perhaps, desirable to send a copy of the same to the D.C, Hassan Dist and to obtain his views in the matter.

4) Subd with a draft letter acknowledging the receipt of the P.Rs' letters as per the orders of the Minister on the P.R.S. Kind orders are solicited as to the point raised at para 3 supra.

MRS 5/10. SMR (5) ADL (Secy)

(6) The resolution has to be submitted to Govt through the D.C & he should have a say in the matter. The papers will be returned to the President with a request to submit it through the proper Channel

(7) Draft letter to President Dist is for approval & issue

5/X/45

Minister for Agr

(8) MRS 9/10

(9) Issue JMS 9/10

MRS 10/10

To

The P. R.S, Hassan Dist

No Z 29/camp dt 11/10/45

Acknowledges the receipt of the proposal and states that the same should be submitted to the D.C.

ADDITIONAL SECRETARY No. 2428 Dt. 5/10

OFFICE OF THE MINISTER FOR AGRICULTURE OCT 9 1945 No. C.14

Issue with C.E.O.

Serial No.

(10) Subd with a draft reminder to the P.D.B, Hassan Dist

MB 5/11

Date from 10/11/45

To the P.D.B, Hassan Dist

No L 3795 & 15/11/1945

Reminds in the matter

from the P.D.B, Hassan Dist

No D.K. 1/9-45 & 29/10/45

furnishes a reply in the matter.

(11) Orders of the Rev Secy on the P.N.D

"Are not the Budget proposals furnished yet, If so why"

(12) The Budget Estimates of the Hassan Dist for 45-46, have issued in P.N. no L 3273-80/LB 29-45-12 dated 25/10/1945. The connected file is put up below for perusal

(13) A copy of the P.N.D may perhaps, be sent to the D.C, Hassan Dist, (with reference to para 1 of the P.N.D.) with a request for the immediate submission of the proposals of the Hassan Dist Board together with his remarks thereon. Subd with

2352/3127

File No. of 194 | General and Revenue Secretariat

Serial No.

with a draft letter for approval or other orders.

DRB 26/11 (14) Immediate

Sgd 27/11/45

To

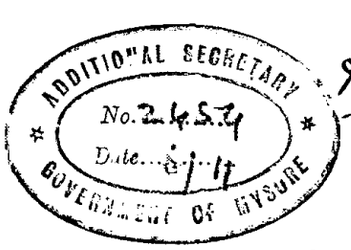
The D.C, Hassan i Dist

Letter no. L4377 of 28/11/45

Reminder in the matter.

(15)

Submitted for perusal



28/10. (16) 29 Asst Secy for
3/11/17

(17) 31 This relates to the levy of
a special cess. The Munsiff
therein obtained file for the
present. Both has the D.C
recommended it. Is there a
Separate file re this? Shd not
order issue? Asst 6/xi/17

(18) Subd. There is a separate file — 3. A on this subject. The Pdt has been requested to submit the proposal through the D.C. The same has not yet been received in this Office. The Pdt is being reminded. This will, if appd, be filed

3 1 .. 7/11

7/11 (19) P/ put up A & resubmit L 8/11/45

(20) The connected file is put up below. Subd with reference to the orders at para (5) Supra

29/11 (21) The D.C. Hassan will be requested in the matter on 29/11/45. Reminder sent

(23) We recommend that the levy of special cess seems to have been received in Dy ago Cuffe. (22) received 29/11/45 29/11/45

From

The D.C. Hassan District

Memo no Rev C 871/45-46 of 26/11/45

forwards the proposal of the Hassan District Board to levy a special cess of one anna in the rupee.

(24) Subd for perusal the Hassan District Board have, at their meeting held on 28/9/1945, passed the following resolution:

"(a) That a special cess of one anna in a rupee be levied on Excise,

No. Office of the President, District Board,

DB 8pM1 45-46 Enc Hassan, Dated the 1st October 1945.

From

The President,

District Board, Hassan.

2687

To

The Additional Secretary to Government

of Mysore, Bangalore.

THROUGH THE DEPUTY COMMISSIONER, HASSAN DISTRICT.

7 OCT. 1945

Sir,

I have the honour to forward herewith for favour of information of Government a Copy of the Proceedings of the First Special Meeting of the District Board held on 28-9-1945.

I have the honour to be,
Sir,
Your most obedient Servant,

President,
District Board, Hassan.

ADDITIONAL SECRETARY No. 15760

V.E.

Memo.

Forwarded with Compliments.

Deputy Commissioner
Hassan

Serial No.

Excise, Forest & Income Tax Revenues.

(b) And that further all the existing taxes in and at the Shandies be abolished if a Special cess of one anna be levied on the Land Revenue also."

(25) The D.C, while forwarding the copy of the Petn's. letter, has not furnished any remarks on the proposal.

(26) The proposal of the Hassan District Board is subd for orders. 29/11 27) The resolution relating to the levy of Special cess of one anna in the Hassan District has been passed in two parts:- viz (a) - the special cess at the rate of one anna be levied on Excise, Forest & Income Tax Revenues. No levy of cess of any kind is made on Income Tax revenues. Therefore this portion of the resolution to which no objection is attached is in order (b) That all the existing taxes in & at the Shandies be abolished if a special cess at one anna be levied on land revenue also. This is a Conditional resolution. But it is difficult to accept it as such.

28) It is not clear as to why

NOTE—Contn. Sheet.

Levy of Special Cess — Harbour Board

LB File No. 1945 of 1944 | General and Revenue Secretariat

Serial No.

The levy of Special Cess on land revenue should be coupled with the question of abolition of the taxes levied in Shandis. The only tax levied by the Port Board in Shandis is on the nature of a ground rent this market fee is levied & recovered in accordance with the bye laws in this behalf. This is an elastic source of revenue to the Board and it is bound to increase with the increase in the number of Shandis. At present a sum ranging from Rs 20000 to Rs 26000 is collected as Shandy fee in the Port per year and it is not a small amount to be foregone by the Board Hence the resolution may be accepted, omitting this portion of the resolution Shandy fee cannot be abolished It was also very difficult — in spite of repeated requests — to get resolution of the kind passed by the Harbour Port Board. Its financial condition is in a very unsatisfactory state. It may, without any fear of contradiction, be stated that so far as its finances are concerned its condition is the worst. It is therefore necessary to accept the resolution with modifications.

29) Coming to the question of the Salary

Levy of Special Cess - Hassan Dist. Board

General and Revenue Secretariat | 3716 | File No. | of 194 5 - 4 6 | [App. F. III-2

Serial No.

Levy, one anna in the rupee is proposed. In other Dists where it is levied, it varys from 3 pies to nine pies per rupee. This is in addition to the Railway cess levied in some Dists. Hassan Dist has not so far levied either Railway cess or Special cess. The burden on the ryot-population cannot be considered to be too heavy and it would be in the interests of the Dist Board if Finances to accept the note of levy at one anna in the rupee Land Revenue & on Excise & Forest revenue for orders.

Recd 30/11/45

30/11/45

If one anna is levied, what is the probable revenue realised by the Board? Is there any other district that has abolished market fees or Shandy fees.

1/XII/45.

At present of the Dist Hassan others

1/12/45.

Submitted with a draft letter

1/12

Issue

3/12/45

TYPING SECTION
3 DEC 1945
GEN. & REV. Sec.

NOTE—Contn. Sheet.

Levy of special cess – Hassan Dist Board.

3704/3894
File No. of 194

General and Revenue Secretariat

Serial No.

To

The D.C, Hassan Dist
No L 4653 dated 4/11/45.
Calls for information
from

The D.C, Hassan Dist
No L/2.C.871/45 dt 30/11/45
States that the reference has been
forwarded for info

Subd for perusal. The D.Cs
reply with reference to this office letter
of 4/12/45 will, if appd, be awaited.
It is for orders whether the complete
may be written to in regard to the
second point raised at para 30 supra.
9/12 30) There is no other Dist Board
which has adopted the levy of stamp
fees.

yes till the
end of this month
11/12/45
Yes. Each
12/12

For perusal – Para 3 of
Revenue
11/12/45
12/12
11/12/45

SWB
14/12

36)
Subd with a draft reminder to the
D.C, Hassan Dist
9/1 37) This was ready yesterday
Please pick it up & put up

9/1/46

Levy of Special Cess in Hassan Distt 3894/4635

General and Revenue Secretariat | 48 File No. | of 1945: 46 | [App. F. III-2

Serial No.

From

The P. D. B, Hassan Dist.

Letter no. H. B. R 1/9-45 dated 6/12/1945

States that a sum of Rs 30,000/- may expected by the levy of Special cess of one anna in the rupee on Inland & Excise revenue and that a sum of Rs 90,000/- may be expected by the levy of the said cess on Land Revenue.

38) The D.C. States that he has no information as to the amount that could be expected by the levy of Special cess on the Income Tax.

39) According to the information furnished by the D.C, Hassan Dist, the levy of a Special cess of one anna in respect of Land Revenue Cesses & Inland Revenue in the rupee in the Distt, is expected to bring in an income of Rs 1,20,000/- annually to the Hassan District Board.

Noted with reference to paras 30 & 31 Supra

MRR 9/1

40) Submit with refce to para 30 Supra for orders.

41) No Distt Board has so far abolished the levy of Stamp fee

42) Rev Secy) L 9/1/46

What would be the loss sustained by the abolition of marked Shandy fees?

43) Is any cess leviable on I & Revenue?

NOTE—Contn. Sheet.

Levy of Special cess in the Hassan Dist.

File No. [illegible] of 194 | General and Revenu Secretariat

Serial No.

44) What would be the net increase in the income of the Board by the levy of the Special Cess? Is there any legal objection to Govt the proposed levy? 10/1/46 to 17/1/46 — 47?-

45 It is seen from the Budget Estimates for 1945-46 that the income realised by the Hassan District Board from the Market & Shandy fees was Rs 17,348/- during 43-44 (revised 23,000) and Rs 20,000/- during 1944-45. A sum of Rs 26,000/- is anticipated from the above source during the current year

46 No special cess is leviable on the Income Tax Revenue

47 According to the information furnished by the DC, the total income that the Board could expect by the levy of special cess is Rs 1,20,000/- per year. If, according to the Dist Board resolution, the taxes levied in the Shandis are abolished, the income would be reduced to the extent of about Rs 26,000/-

48 There is no legal objection to the levy of a special cess by the Dist Board; on the other hand, there is a specific provision under the Act (Sec 69 of the Mysore District Boards Act) to the levy of a special

Levy of Special Cess - Warrumbungle

General and Revenue Secretariat | File No. | of 194 | [App. F. III-2

Serial No.

54) The decision of the Board to levy a Special Cess is a step in the right direction & shows their Earnestness to improve their financial resources & launch on Schemes of public utility. It would be a retrograde move if they attempted to remove Existing Sources of income. This aspect may be brought to the notice of the Board. The Scale of levy of Special Cess is by no means Excessive though no other Board has gone beyond Rs. 0-0-9 as. p. in the rupee.

55) The Board resolution relating to the levy of Special Cess @ 0-1-0 may be sanctioned without any Conditions attached to it

Minister for Edn 11/1/46

12.1.46

4176

NOTE Contn. Sheet.

No. 4267

(1) 29/1/46 Dewan

31/1/46

17/1/46

17/1/46.

Levy of Special cess in the Hassan Distt

4635 V 5174

File No. 11 of 194 | General and Revenue Secretariat

Serial No.

From Secy to G, Hassan Distt No HL.C. 1852/45 dated 27/11/46 forwarding information

55 + 12 = ?

This is a new levy altogether, and see 69 of the Mysore Distt Boards Act. It has to be treated as Council matter

new zealand 2/12/46

59) Has this been treated as such previously? In similar cases?

Does 2/12/46

60) Pl. survey precedents

61) Refer Collection LB 113-35-53,73 and LB 49-45-4 re: the levy of special cess in the Dumka District are put up below. Refer to paras 59 & 60 supra

62 Revenue 8/12/46

63 What is the nature? Does any of these files relate to the point raised in para 59 above?

Does 9/12/46

9/12/46

64 The levy of special cess in the following Districts have been treated as Council

5174

Levy of special cess in the Hassan District

General and Revenue Secretariat | File No. of 194 | [App. F. III-2

Serial No.

Council matter :- 1) Abolition of the Railway cess and Levy of a special cess of three pies in the Rupee in the Dumkur District 2) Levy of a special cess of three pies in the rupee in the Shimoga District and 3) enhancement of the rate of levy of special cess from 3 pies to 6 pies in the rupee in the Dumkur District. Subd with refce to para 63 supra

14/2

Chief Secretary (Revenue) 15/2/46
d/c
for favour of advice
Rules of business are not clear and practice has not been uniform

15/2/46

I think it may be treated as Council matter

Rev Secy:

W/c / Mat may be 20/2/46
withdrawn
Dewan (Dewan will have to see him 21/2 to decide this point) by circulation 21/2

28.2.46

28/2

CHIEF SECRETARY 5649 15 FEB. 1946 GOVT OF MYSORE

DEWAN'S OFFICE 22 FEB. 1946 4974

NOTE—Contn. Sheet.

5174 Levy of special cess in the Hassan District

File No. | of 194 | General and Revenue Secretariat

Serial No. C734.

(1) Noted with a draft Council note

MRB 10/3

Revenue) for 14/3/46

Chief Secretary) to Secy 11/3/46

2/C

6246 1. 2 MAR. 1946 GOVT. OF MYSORE

circulated

Minister for Revenue (Hon

Minister for Agriculture MRB 16/3

Minister for Edn & H (Secy,

5623 Minister for Law 25/3.

1416-2/46 Minister for J. G.

OFFICE OF THE MINISTER FOR AGRICULTURE MAR 13 1946 5520

please see my views recorded on the next page.

2 Feb.

Serial No.

I agree to the proposals. I would like to add that the suggestion contained in the resolution of the District Board that local cess may be levied on income-tax assessees pending consideration. A small landholder who pays even five rupees highway cess is liable to pay local cess and even special cess while a money-lender or an industrialist who has an income above the taxable minimum escapes payment of local cess. The economic condition of either a money-lender or an industrialist is much better than that of an average landholder

NOTE—Contn. Sheet.

Serial No.

holder and he enjoys all the same powers which the local bodies ~~at present~~ provide, such as recovery payments of any cess.

-10- The District Boards have been recommending the levy of local cess on income tax and I believe the matter has been mentioned both in the Governor's address and the Legislature Council. If need be the District Boards may be consulted again about this levy and if they are agreeable action may be taken to levy local cess on income tax. This brings on a slice of revenue to the District Boards whose financial

5174

Serial No.

condition is generally very bad.

1. If the Dewan agrees this matter may be examined separately.

L. 2-4-46

Dewan)

2. Yes, after obtaining information as to whether a cess on income tax is levied by Peshkar Boards elsewhere in Travancore. For the present the proposal to levy a special cess on the other items, viz. land revenue, forest and excise may be approved.

MM
8/4/46.

L 9/4/46.

Rev Secy
Cochin

WD 11/4/46.

Dewan 11/4/46.

Pl put up a Draft D. F. N.

L 11/4/46

Submitted with a Draft D. F. N. for approval

Dewan) Minister for Agr 12/4/46

Rev Secy 13/4/46

NOTE—Contn. Sheet.

F. N. placed
Hon 20/4

1446

TRAVANCORE OFFICE
4 APR. 1946
NO. 6052

COCHIN
6465

DEWAN'S OFFICE
22 APR. 1946
NO. 6526

(1) Loan raised for the construction of the Ramanathpur Bridge, payable in 20 annual instalments at Rs.9,628/- (at 5% interest)..Rs.1,20,000

(2) Additional loan for completing the above bridge according to the revised estimates. .. 35,345

(3) Arrears towards the Public Works Department bills (up to the end of March 1945). .. 48,115/3

(4) Arrears on account of Road Funds. 6,147

In addition to the above liabilities, the Board is reported to have fallen into heavy arrears in respect of the Medical contributions also. In these circumstances, the Board is finding it very hard to attend even to its obligatory normal duties. The levy of special cess, if sanctioned, would bring in a substantial revenue. An annual income of about Rs.1,20,000/- is anticipated from this source and if this is realized, it would enable the Board to tide over the present financial crisis.

The question has been carefully examined and it is considered necessary to permit the Hassan District Board to levy under Section 69 of the Mysore District Boards Act, a special cess of one anna in the rupee on Land Revenue, Excise and Forest Revenues as has been done in the other District Boards (except Mysore & Mandya), without removing the existing sources of revenue, as contemplated in the latter part of the District Board resolution.

The proposal is submitted for approval.

11/3/46

Final Note by the Minister for Agriculture.

Subject—

Improvement of the finances of the Hassan District Board.

The financial condition of the Hassan District Board has been found to be very unsatisfactory during the past few years; the Board has been working with a heavy deficit year after year. The closing balance of the Board as per sanctioned Budget for the last three years is as follows:-

Minus Rs.1,08,749/- for 1942-43
Minus Rs.1,23,837/- for 1943-44
Minus Rs. 86,332/- for 1944-45

The sanctioned Budget for the current year also shows a deficit to the extent of Rs.16,924/-.

The Board has heavy liabilities which it has not been able to discharge. A sum of Rs.1,55,845/- being the loan raised for the construction of the Ramanathpur Bridge, a sum of Rs.48,115/- being the arrears towards work bills of the Public Works Department and Rs.6,147/- being the arrears on account of Road funds are outstanding payment by the Board. Besides, the Board is reported to have fallen into heavy arrears in respect of Medical contribution also.

A deputation consisting of the President and some members of the Hassan District Board met me on 7th September 1945 and represented their difficulties. Various proposals for improving the finances of the Board were discussed and they were advised among other things to consider the question of levying a special cess in the Hassan District.

The District Board have accordingly resolved at their meeting held on 28th September 1945 that (a) "a special cess of one anna in the rupee be levied on Excise, Forest and Incometax revenues and (b) that all the existing taxes in and at shandies be abolished if a special cess of one anna be levied on Land Revenue also".

The

Submitted to His Highness. 26

92 I submit herewith a Final Note by the Minister for Agriculture on the subject of the improvement of the finances of the Hassan District Board, for the gracious approval of His Highness.

Bangalore,
22nd April 1946.

MINISTER FOR REVENUE
in charge of the current duties of the Dewan.

27

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

93) Improvement of the finances of the Hassan District Board.

Order.

K.N.
24/4/'46.

94 Chief Engr
Secy
27/4/46

95 WP
7/5/46

General and Revenue Secretariat.

C734. 28

SUBJECT:—

Improvement of the finances of the Hassan District Board.

13747/25/5

96

Circulated to Council of Ministers for perusal of His Highness' orders before/after issue of orders.

Chief Secretary to Government.

7/5/46

8/5/46

97

Through the Secretary to Government,

Revenue .....Department.

Draft for attestation for 8/5/46

Recd on 17/5/46

9955/23/5/46 Minister for Revenue. 22/5/46.

7269/17/5/46. Minister for Agriculture. 19/5

7133/20.5.46 Minister for Education and Public Health. 21/5/46

7498 Minister for Law. 245.

8786/22.5.46. Minister for Public Works. 22/5/46.

Rem Secy copies 24/5/46

NOTE.—Contn. sheet

WD 02050—GPB—500—14-3-46

25/5

Levy of special cess in the Hassan

5174
L

99 Subd with a draft to Govt order for approval:

99 An extract of the orders of the P.M. Minister dated 2/4/46 as also the orders of the Dewan dated 8/4/46, in regard to the levy of cess on Income has revenue will be taken and worked up separately after the issue of the above G.O.

9/5 100 Draft G.O is for appl

Revenue

107 1) Issue

103 2) Reminder to consult Finance 13/5/

Finance

104

Fund Com 4022
Finance has not seen this case.
Draft & fair subd.
14/5 105 For perusal.

Fin. dy

104

107 Issue

To

The P. D-s, Hassan, comptroller, D-C, Hassan, Rev comm., Excise comm., Chief conservator of forests, Comm., Mysore gazette

G.O. no L 12662-8 of 15/5/46
sanctioning the levies of

5174

Sanctions the levy of a special cess of one anna in the rupee on Land-Revenue, Excise & Forest revenues in the Hassan Dist with effect from 46-47

108 Resubmitted as per orders at para 103 supra

MSB 16/5

In completing the circulation C.B.J. for 16/5/46

Please take further action in accordance with the orders at paras 73 to 76 of the notes above

Sd/- 25/5/46

Printed Copies of the G.O. have been rec'd. & 3 copies of the same are placed in the file. Extracts of the paras 73 to 76 are taken. This file will if approved, be recorded.

Sd/- 27

yes. Let me submit record it when it comes forward. Sd/- 27/5/46.

BM 27/

LB 37—45—3 T 418 1 C 2352

No. A.I.B.R.1/9-45
Encl. 3

OFFICE OF THE PRESIDENT,
District Board, Hassan.

Date 18t October 1945.

FROM,

THE PRESIDENT,
DISTRICT BOARD, HASSAN.

TO,

M.A. Sreenivasan, Esquire., B.A.,
The Minister for Agriculture,
in Mysore, Bangalore.

Sir,

Subject:- Levy of Special Cess.

In continuation of the message from this office on 15-9-1945 regarding the above, I have the honour to state that the subject of levying Special Cess was discussed in detail in all its aspects by all the Members present in Special Meeting held on 28-9-1945 convened for the purpose.

The Original proposition which was general in character was amended suitably as desired by the House and amended resolution as noted in the margin moved by Mr. B.N. Boranna Gowda was thrown out for discussion.

(a)" That a Special Cess of one anna in a Rupee be levied on Excise, Forest and Income Tax Revenues."

(b)" and that further all the existing taxes in and at Shandies be abolished if a Special Cess of one anna be levied on Land Revenue Also"

As the anticipated income expected from the above levy on Excise, Forest and Income Tax which may approximately fixed at about Rs.30,000/- (as per statement No.I.) will not be adequate and sufficient to make up the defecit Budget and take up new beneficial works. It was further brought to be notice of the House that it is highly imperative to extend the levy of the Special Cess to Land Revenue also.

(1a)

Inaddition, it was pointed out that the Excise Revenue is showing a decrease which may eventually reach a unimaginable minimum. Thus the income under Special Cess under this item of Revenue is not a thing which cannot be relied upon on account of several and various reasons depending upon external conditions.

When the question of levy of Special Cess on Land Revenue was considered it was made clear during the course of the discussion by several members that the ryots were sufficiently taxed and that there was no scope for fresh taxation. At this state, a wayout was thought of. As a compensation or a set off for this it was resolved or mooted out to abolish all the fee levied in shandies. Now there are nearly 40 Shandies i.e. 5 Shandies per Taluk on average under the control and management of the District Board and the income therefrom is about Rs.25,000/-. As the traders that come and assemble for the transaction of business in these Rural shandies held in the interior parts of the District are mainly poor ryots and persons of poor section of the population it was proposed to give them relief in this behalf in case Special Cess has to be levied on Land Revenue also.

Thus the amended proposition as cited above was placed before the Board for a free and thorough discussion. As the House was divided in its opinion regarding this, a division was pressed and Votes were taken accordingly. The result of voting was as follows:-

12 Members voted for and 5 Members Voted against the proposition. One Member remained neuteral and two others had left the Hall by this time.

So the proposition was carried and it was resolved to levy a Special Cess as embodied in the amended proposition at 0-1-0 per Rupee on Land Revenue also.

continued.

The anticipated realisation of Special Cess on Land Revenue will perhaps be approximately about Rs.90.000/- as detailed in statement No.II and deducting a sum of Rs. 25,000/- forgone under Market Fees, the net result would be nearly Rs.65,000/-

Thus the total estimated amount expected to be realised by the levy of Special Cess on Land Revenue, Excise, Forest and Income Tax will nearly be about Rs.95,000/-

The reultant effect of this levy on the Finances of the Board may be summed up as follows:-

It will be possible for the Board to meet all the items of liabilites now outstanding which are to the extent of Two and a half Lakhs within a course of three or four years and also to meet some of the items of expenditure required for due discharge of obligatory duties of the Board which have been neglected for a very long time as is being urged for the consideration of the Government repeatedly for several times and to take up the three years programme as prepared by the President intended to extend the usual and necessary amenities and facilites of communication etc., to the remote and interior parts of the District.

Hence, I request you to kindly accord sanction of Government to levy the Special Cess of 0-1-0 on Land Revenue, Excise, Forest and Income Tax and to abolish the levy of all fee and Cess levied in and at Shandies under the control and management of the District Board.

A copy of the resolution is herein enclosed for favour of kind perusal and reference.

p.t.o.

In this connection I may bring to your kind notice that many urgent and immediate works of Special Repairs are held up for want of Sanction of Government to the Budget of the Board for the current year and hence it is requested that necessary sanction may kindly be accorded to the Budget and forwarded for taking up the works referred to above.

Early sanction is solicited.

I have the honour to be,

Sir,

Your most obedient Servant,

K. Lakkappa

President,

District Board, Hassan.

V.E.

Special

Proceedings of the Hassan District Board/Meeting held on 28-9-1945 at 1 P.M. in the Meeting hall of the District Board Office, Hassan.

Subject:-1. To levy a Special Cess on all the items of Revenue (as is ~~xxix~~ done in other Districts) as suggested by the Minister for Agriculture to improve the present Financial position of the Board.

Mr. B.N. Boranna Gowda move the following amendmeded resolution and it was thrown out for discussion:-

(a) That a Special Cess of One anna in a Rupee be levied on Excise, Forest and Income Tax Revenues.

(b) And that further all the existing taxes in and at the Shandies be abolished if a Special Cess of one anna be levied on the Land Revenue also.

Twelve Members voted for and five members against and one remained neutral and two were absent when vote was taken.

Resolution of the Board:- Resolved that a Special Cess be levied as embodied in the amended proposition placed before the Board by Mr. B.N. Boranna Gowda.

Sd/- K. Lakkappa,

President,
District Board, Hassan.

"C O P Y"

K. Lakkappa

President,
District Board, Hassan.

Details of Local Cess Credited to District Funds on Excise, Forest ~~xxx~~ Revenues.

Statement no I

	Year.	Amount Credited.	Remarks.
1.	1939-40.	13,356/-	
2.	1940-41.	15,207/-	
3.	1941-42.	15,498/-	
4.	1942-43.	18,637/-	
5.	1943-44.	26,914/-	
6.	1944-45.	40,734/-	
	Total.	1,34,355/-	
	Average.	22,400/- 67 o/o.	
	Approximate Fugure.	20,000/-	
		30,000/-	100% of Local Cess.
		30,000/-	Special Cess at one anna expected.

K. Lawrence

PRESIDENT.

Details of Local Cess Credited to District Funds realised on Land Revenue.

(6 Statement No II

	Year.	Amount Credited to District Funds.	Remarks.
1.	1939-40.	66,930/-	
2.	1940-41.	69,368/-	
3.	1941-42.	71,587/-	
4.	1942-43.	73,446/-	
5.	1943-44.	72,004/-	
6.	1944-45.	71,180/-	
Total.		4,24,515/-	
Average.		70,740/-	76%.
Approximate Figure.		70,000/-	
		92,000/-	100% of Local Cess.
About.		90,000/-	Special Cess at one anna per Rupees.

K. Kamappa
PRESIDENT,
DISTRICT BOARD, HASSAN.

No. A.J.B.R.1/9-45
Encl. 3

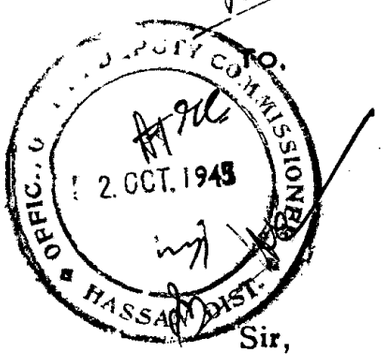
OFFICE OF THE PRESIDENT,
District Board, Hassan.

Date 18t October 1945.

FROM,

THE PRESIDENT.
DISTRICT BOARD, HASSAN.

1223



TO.

M.A. Sreenivasan, Esquire., B.A.,
~~The~~ Minister for Agriculture,
in Mysore, Bangalore.

Sir,

Subject:- Levy of Special Cess.

In continuation of the message from this office on 15-9-1945 regarding the above, I have the honour to state that the subject of levying Special Cess was discussed in detail in all its aspects by all the Members present in Special Meeting held on 28-9-1945 convened for the purpose.

The Original proposition which was general in character was amended suitably as desired by the House and amended resolution as noted in the margin moved by Mr. B.N. Boranna Gowda was thrown out for discussion.

(a)" That a Special Cess of one anna in a Rupee be levied on Excise, Forest and Income Tax Revenues."

(b)" and that further all the existing taxes in and at Shandies be abolished if a Special Cess of one anna be levied on Land Revenue Also"

As the anticipated income expected from the above levy on Excise, Forest and Income Tax which may approximately fixed at about Rs.30,000/- (as per statement No.I.) will not be adequate and sufficient to make up the defecit Budget and take up new beneficial works. It was further brought to ~~be~~ the notice of the House that it is highly imperative to extend the levy of the Special Cess to Land Revenue also.

Inaddition, it was pointed out that the Excise Revenue is showing a decrease which may eventually reach a unimaginable minimum. Thus the income under Special Cess under this item of Revenue is not a thing which cannot be relied upon on account of several and various reasons depending upon external conditions.

When the question of levy of Special Cess on Land Revenue was considered, it was made clear during the course of the discussion by several members that the ryots were sufficiently taxed and that there was no scope for fresh taxation. At this state, a wayout was thought of. As a compensation or a set off for this it was resolved or mooted out to abolish all the fee levied in shandies. Now there are nearly 40 Shandies i.e. 5 Shandies per Taluk on average under the control of and management of the District Board and the income therefrom is about Rs.25,000/-. As the traders that come and assemble for the transaction of business in these Rural shandies held in the interior parts of the District are mainly poor ryots and persons of poor section of the population it was proposed to give them relief in this behalf in case Special Cess has to be levied on Land Revenue also.

Thus the amended proposition as cited above was placed before the Board for a free and thorough discussion. As the House was divided in its opinion regarding this, a division was pressed and Votes were taken accordingly. The result of voting was as follows:

12 Members voted for and 5 Members Voted against the proposition. One Member remained neuteral and two others had left the Hall by this time.

So the proposition was carried and it was resolved to levy A Special Cess as empodied in the amended proposition at 0-1-0 per Rupee on Land Revenue also.

continued.

The anticipated realisation of Special Cess on Land Revenue will perhaps be approximately about Rs.90.000/- as detailed in statement No.II and deducting a sum of Rs. 25,000/- forgone under Market Fees, the net result would be nearly Rs.65,000/-

Thus the Total estimated amount expected to be realised by the levy of Special Cess on Land Revenue, Excise, Forest and Income Tax will nearly be about Rs.95,000/-

The reultant effect of this levy on the Finances of the Board may be summed up as follows:-

It will be possible for the Board to meet all the items of liabilites now outstanding which are to the extent of Two and a half Lakhs within a course of three or four years and also to meet some of the items of expenditure required for due discharge of obligatory duties of the Board which have been neglected for a very long time as is being urged for the consideration of the Government repeatedly for several times and to take up the three year programme as prepared by the President intended to extend the usual and necessary amenities and facilities of communication etc., to the remote and interior parts of the District.

Hence, I request you to kindly accord sanction of Government to levy the Special Cess of 0-1-0 on Land Revenue, Excise, Forest and Income Tax and to abolish the levy of all fee and late levied in and at Shandies under the control and management of the District Board.

A copy of the resolution is herein enclosed for favour of kind perusal and reference.

p.t.o.

O GEN. & REV. SECTT. 37045 29 L.S.G.

In this connection I may bring to your kind notice that many urgent and immediate works of Special Repairs are held up for want of Sanction of Government to the Budget of the Board for the current year and hence it is requested that necessary sanction may kindly be accorded to the Budget and forwarded for taking up the works referred to above.

Early sanction is solicited.

I have the honour to be,
Sir.
Your most obedient Servant,

K Lakkappa
President.

V.E. District Board. Hassan.

M E M O.

Copy of the foregoing is forwarded with compliments to the Additional Secretary to Government of Mysore, Bangalore, Through the Deputy Commissioner, Hassan District, Hassan, for favour of ~~information~~ perusal. Sanction of Government may kindly be obtained in this behalf.

29/11

K. Lakkappa
President,
District Board, Hassan.

V.E.

Genl.C. 871 7/11-46

Memo

Forwarded with compliments

Hussain Rajah
Dep: Com
26/11/46

29/11

29. 11 46

Proceedings of the First Special Meeting of the Hassan District Board hled on 28-9-1945 at 1 P.M. in the Meeting Hall of the District Board Office, Hassan.

Members Present.

Messrs.

1. K. Lakkappa, B.A., L.L.B., President.
2. Puppe Gowda, Vice-President.
3. L. Thimme Gowda.
4. Karibasappa.
5. Y. Dharmappa, B.A.,B.L.,
6. S.R. Veerappiah.
7. B.N. Boranna Gowda.
8. K.A. Nanjappa Gowda.
9. Ankam Sanjeeva Setty.
10. Ninge Gowda Alias Rajappa.
11. H.C. Settu Gowda.
12. K. Keshavamurthi.
13. H.B. Shikke Urs.
14. E. Studer.
15. S.P. Brahamappa.
16. B. Kappanna Gowda.
17. Abdul Rahim Sheriff.
18. G.A. Thimmappa Gowda, B.A.,(Hons.)L.L.B.,
19. The Sub Division Officer, Hassan.
20. The Sub Division Officer, Saklaspur.

Members Absent.

Messrs.

1. B.M. Manjappa Gowda.
2. S. Channe Gowda.
3. S. Thimme Gowda.
4. H.K. Venkateshavadhani.
5. Gowde Gowda.
6. The Executive Engineer, Hassan.
7. The District Medical Officer, Hassan.
8. A.K. Hutchappa,(Deceased.)

Total Members Present. 20. Total Members Absent. 8.

Subjects. 12

1. To levy a Special Cess on all the items of Revenue(as is done in other Districts) as suggested by the Minister for Agriculture, in Mysore to improve the present Financial Position of the Board.

Mr. B.N. Boranna Gowda move the following amended resolution and it was thrown out for discussion.

(a) That a Special Cess of One Anna in a Rupee be levied on Excise, Forest and Income Tax Revenues.

(b) And that further all the existing taxes in and at Shandies be abolished if a Special Cess of one anna be levied on the Land Revenue also.

Twelve Members voted for and five members against and one remained neutral and two were absent when vote was taken.

Resolution of the Board:- Resolved that a Special Cess be levied as embodied in the amended proposition placed before the Board by Mr. B.N. Boranna Gowda.

2. Approval of Three Year's Programme prepared by the President.

Resolution of the Board:- Resolved that this may be deferred.

3. Letters from the Presidents of Municipal Councils of Arkalgud and Konanur requesting to grant liberal donations from the District Board to start High Schools in the said places.

Resolution of the Board:- Resolved that an annual grant of Rs. 1000/- be given for a period of three years to the proposed High Schools to be started at Arkalgud and Konanur from the date of starting.

4. To sanction the estimate for repairs of the road from Holenarsipur to Bidarakka.

Resolution of the Board:- Resolved that it may be deferred.

Sd/- K. Lakkappa,
President.

" C O P Y "

President,
District Board, Hassan.

Details of Local Cess Credited to District Funds on Excise, 13

Forest ~~xxxx~~ Revenues.

Statement-No I

	Year.	AUount Credited.	Remarks.
1.	1939-40.	13,356/-	
2.	1940-41.	15,207/-	
3.	1941-42.	15,498/-	
4.	1942-43.	18,637/-	
5.	1943-44.	26,914/-	
6.	1944-45.	40,734/-	
	Total.	1,34,355/-	
	Average.	22,400/-	67%.
	Approximate Fugure.	20,000/-	
		30,000/-	100% of Local Cess.
		30,000/-	Special Cess at one anna expected.

N Lalwani

PRESIDENT.

Details of Local Cess Credited to District Funds realised on Land Revenue.

Statement-No II

	Year.	Amount Credited to District Funds.	Remarks.
1.	1939-40.	66,930/-	
2.	1940-41.	69,368/-	
3.	1941-42.	71,587/-	
4.	1942-43.	73,446/-	
5.	1943-44.	72,004/-	
6.	1944-45.	71,180/-	
Total.		4,24,515/-	
Average.		70,740/-	76%.
Approximate Figure.		70,000/-	
		92,000/-	100% of Local Cess.
About.		90,000/-	Special Cess at one anna per Rupees.

K Kanagopa
PRESIDENT,
DISTRICT BOARD, HASSAN.

Proceedings of the Hassan District Board/Special Meeting held on 28-9-1945 at 1 P.M. in the Meeting hall of the District Board Office, Hassan.

Subject:-1. To levy a Special Cess on all the items of Revenue (as is ~~xxix~~ done in other Districts) as suggested by the Minister for Agriculture to improve the present Financial position of the Board.

Mr. B.N. Boranna Gowda move the following amendmedd resolution and it was thrown out for discussion:-

(a) That a Special Cess of One anna in a Rupee be levied on Excise, Forest and Income Tax Revenues.

(b) And that further all the existing taxes in and at the Shandies be abolished if a Special Cess of one anna be levied on the Land Revenue also.

Twelve Members voted for and five members against and one remained neutral and two were absent when vote was taken.

Resolution of the Board:- Resolved that a Special Cess be levied as embodied in the amended proposition placed before the Board by Mr. B.N. Boranna Gowda.

Sd/- K. Lakkappa,

President,
District Board, Hassan.

"COPY"

K. Lakkappa

President,
District Board, Hassan.

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form*).

16

29/L 11-10-45'

To

The P. D. B, Hassan
Dist.

Sir,

I am directed to acknowledge the receipt of your letter no. A. 13. B.R. 1/9-45 & 1/10/45 re: the proposal of the Hassan Dist Board to levy a special Cess of one anna in the Rupee on Land Revenue etc, and to ~~State~~ request that ~~the matter is receiving the attention of Govt.~~ under Article 29 (4) of the District Board Act. The proposals may be submitted through the Hassan DC

I have etc

Joint Secy to Govt.

mss 5/10. 10/45

WD 03697—GPB—30,000—2-2-40

No. B.R.1/9-45
Encl.

17

BEN. & REV. SECRETARIAT
3/27
15 NOV. 1945
G.S.G. BRANCH

OFFICE OF THE PRESIDENT,
District Board, Hassan.

Dated 29th October 1945.

FROM,

THE PRESIDENT,
DISTRICT BOARD, HASSAN.

TO,

The Additional Secretary
to Government of Mysore, Bangalore.

3110

Sir,

Subject:- Levy of A Special Cess.

With reference to your letter No.29/2 dated Nil October 1945 acknowledging this office letter No.A1.B.R.1/9-45 dated 1st October 1945 regarding the above, I have the honour to state that a copy of the letter referred to above had been forwarded to the Deputy Commissioner, Hassan for his recommendation to Government to accord sanction to the proposal of the District Board to levy a Special Cess as embodied in the resolution enclosed thereto on 1st October 1945. On calling for certain information it was again forwarded to the Deputy Commissioner on 20-10-1945.

In the meanwhile it may be mentioned that many urgent and immediate works of Special Repairs and other nature are held up for want of Government sanction to the Budget of the Board for the current year and hence it is requested that neeessary sanction may kindly beobtained and communicated xxdx to this office very early for taking up the works referred to above.

p.t.o.

are not the
Proposals
Sanctioned yet?
Also Why? Now
31/1

Early sanction is awaited.

I have the honour to be,

Sir,

Your most obedient Servant,

K. Kallappa

President,
District Board, Hassan.

V.E.

Pre

To No. L. 3795 Emergency 15. XI. 45.

The P. D. O, Hassan Dist

Sir,

In inviting reference to this Office letter no. L 29/camp of 11/10/45 re: the levy of special cess in the Hassan District, I am directed to request you to be so good as to forward immediately the above proposals through the D. C, Hassan Dist.

The matter may be kindly treated as urgent

I have etc.

for

Ag. Addl Secy to Govt

MS.

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

No. L. 4377. 27

Immediate 28/XI/44.

To

The D. C., Hazara Dist.

Sir,

I am forwarding herewith a copy of letter No B.Q. 1/9-45 of 29/10/1945 received from the P. D. B, Hazara Dist, re: the levy of special cess by the Hazara Dist Board, I am directed to request you to be so good as to forward immediately the above proposal of the Hazara District Board, together with your Remarks thereon.

The matter may be kindly treated as extremely urgent

I have etc

for 29/11/45

Sec to Govt

PS.
Mtype a copy
of the P.D.B

27.11.45

WD 0565—GPB—22,500—8-11-38

OFFICE OF THE DEPUTY COMMISSIONER,
Dated, HASSAN. the 30th Nov. 1945.

3894

No.ML.C.871/45-46.

To

The Revenue Secretary
to Government of Mysore,
BANGALORE.

Sir,

Re:Levy of Special Cess.
===

With reference to your letter No.L.4377, dated 28-11-45, requesting to forward the resolution of the District Board, Hassan on the above subject, I have the honour to state that the said reference was forwarded to you with memo No.ML.C.871/45-46, dated 27-11-1945.

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Hassan District.

SR.

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

(24 L 4653-4

4-12-45

Immediate

To

The D.C, Hassan Distt.

Sir,

With reference to your memo no Rnl.C.871/45-66 dated 26/11/45 forwarding the proposal of the Hassan District Board ie: the levy of a special cess of one anna in the Rupee in the Hassan District, I am directed to request you to be so good as to furnish information as to the probable revenue that could be expected to be realised by the Board, if a special cess of one anna in the Rupee is levied as proposed by the Board.

This matter may

WD 0565—GPB—22,500—8-11-38

VS

may be kindly treated as extremely urgent and the information furnished immediately

I have the
for
Dr Secy for
MS Rev dept

Memo no 2

Copy WC to the P.D.S, Hasan Dist for furnishing the information immediately

I have &c.
for
Dr Rev Secy

LB 37-45-4. 2b

No. A1 BR1/9-45
Encl. (2) Statements

OFFICE OF THE PRESIDENT,
District Board, Hassan.

Date 6th December 1945.

2346

FROM.

THE PRESIDENT.
DISTRICT BOARD, HASSAN.

DEPUTY COMMISSIONER HASSAN DIST.

DEPUTY COMMISSIONER'S OFFICE HASSAN DIST. 6 DEC 1945

DEPUTY COMMISSIONER'S OFFICE HASSAN DIST. RECD. & REG. S.CE. 4635 9 L.S.

To,

The Secretary to Government,
Revenue Department, Bangalore.

THROUGH THE DEPUTY COMMISSIONER, HASSAN DISTRICT, HASSAN.

Sir,

With reference to your communication No.L.4653-4 dated 4-12-1945 regarding the information in respect of probable Revenue that could be expected to be realised by the Board, I have the honour to state that a sum of Rs. 30,000/- may be estimated to be realised in the shape of Special Cess at one anna in the Rupee on Excise and Forest Revenues as detailed in Statement No.I and that a sum of Rs. 90,000/- may be expected to be realised as Special Cess at one anna in a Rupee on Land Revenue as detailed in Statement No.II.
As regards the probable amount of Special Cess to be realised as proposed to be levied on Income Tax, this office has no information in this behalf.

These statements had also been enclosed to this office letter No.A1.B.R.1/9-45 along with a copy of the Boards resolution regarding this levy.

I have the honour to be,
Sir,
Your most obedient Servant,
K. Lakkappa
President,
District Board, Hassan.

V.E. M.C. 1701/45-46.

Memo.

Forwarded with compliments.

Hussain Jan Rajkhan
for Deputy Commissioner
Hassan Dist.
20/12/45

Details of Local Cess Credited to District ~~Board~~ Funds and Forest Revenues.

STATEMENT NO. I.

	Year.	Amount Credited.	Remarks.
1.	1939-40.	13,356/-	
2.	1940-41.	17,207/-	
3.	~~1941~~-42.	17,498/-	
4.	1942-43.	18,637/-	
5.	1943-44.	26,914/-	
6.	1944-45.	40,743/-	
	Total.	1,34,355/-	
	Average.	22,400/-	67%
Approximate Figure.		20,000/-	
		30,000/-	100% of Local Cess.
		30,000/-	Special Cess at One Anna expected.

K. Kamappa
President,
District Board, Hassan.

V.E.

Details of Local Cess Credited to District Funds realised on Land Revenue.

Statement No 11

	Year.	Amount Credited to District Funds.	Remarks.
1.	1939-40.	66,930 -	
2.	1940-41.	69,368/-	
3.	1941-42.	71,587/-	
4.	1942-43.	73,446/-	
5.	1943-44.	72,004/-	
6.	1944-45.	71,180/-	
	Total.	4,24,515/-	
Average.		70,740/-	76%-
Approximate Figure.		70,000/-	
		92,000/-	100% of Local Cess.
	About.	90,000/-	Special Cess at One Annas per Rupee.

K. Lallappa
PRESIDENT,
DISTRICT BOARD, HASSAN.

V.E.

No.M.L.C.1552/45-46.

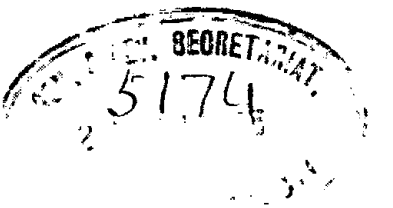
OFFICE OF THE DEPUTY COMMISSIONER
Dated, HASSAN. the 25th Jan., '46.

From

The Deputy Commissioner,
Hassan District,
HASSAN.

To

The Revenue Secretary to
Government of Mysore,
BANGALORE.



Sir,

Re:Levy of a Special Cess of one anna in the rupee in the Hassan Dt.

With reference to your letter No.L.4053-45 dated 4-12-45, requesting to furnish information as to the probable revenue that could be expected to be realised by the Board etc., I have the honour to state that the approximate realisation would be as noted in the margin* against each item of revenue worked on demand for 44-45. The demand under Excise Revenue is taken for the year 42-43, as being normal as the demand under the head for 44-45 was Rs.9,11,170/-

	Demand Rs.	Probable realisation. Rs.
Land Revenue.	13,87,650	86,728
Forest.	94,963	5,935
Excise.	5,03,190	35,200
Incometax	42,755	2,672
	20,8[illegible],558	1,30,535

I.T.O.

owing to keen competition and the then International situation.

I have the honour to be,
Sir,
Your most obedient servant,

G. A. Maynard

Deputy Commissioner,
Hassan District.
(absent from HS QRs).

G. R. S. App. F VI—G 2]

31

SUBJECT .....

.....

.....

20 clear copies. Please

Diary No. of letter replied to .....

Section LB

File No. 37.45

Serial No. 5

General and Revenue Secretariat

( )

the *194*

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue .....14.5.....6/15.....194

Signed by ..... Mr GRR

Read—Correspondence ending with letter no. Ag. B. R. 1/9-45 dated 6/12/1945 from the P. D. B, Hassan Dist, stating that the Hassan Dist board have, at their meeting held on 28/9/45 passed a resolution to the effect that (a) "a special cess of one anna in the rupee be levied on Excise, Forest and Income Tax Revenues" and (b) "that all the existing taxes in and at Shandies be abolished, if a special cess of one anna be levied on Land Revenue also", and

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

and requesting sanction of Govt thereto. 3✓

Orders asked. 2) Letter no M.L.C 1852/45-46. dated 25/1/46 from the D.C, Hassan District furnishing his opinion in the matter

Order No. L 2662-8

In the circumstances reported, sanction is accorded to levy under Section 69 of the Mysore District Boards' Act, a special Cess of one anna in the rupee on Land Revenue, Excise and Forest Revenues in the Hassan District, with effect from the year 1946-47.

The Comptroller is requested to issue necessary instructions to the treasury in regard to the receipt and accounting of the said cess.

List of Enclosures

[illegible]
Secy to Govt
Rev Dept

To

The P.D.B, Hassan District (thro' the D.C.)
" D.C, Hassan District ✓
" Revenue Commissioner ✓ Copied by
" Comptroller to Govt (thro' Financial Secty) ✓ Examined by
" Excise Commissioner ✓ ✓
" Chief Conservator of Forests
" Compiler, Mysore Gazette ✓

WD 087—GPB—40,000—14-11-40

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

R e a d :-

Correspondence ending with letter No.A1.B.R.1/9-45 dated 6th December 1945 from the President, District Board, Hassan District, stating that the Hassan District Board have, at their meeting held on 28th September 1945 passed a resolution to the effect that (a) " a special cess of one anna in the rupee be levied on Excise, Forest and Income Tax Revenues" and (b) "that all the existing taxes in and at Shandies be abolished, if a special cess of one anna be levied on Land Revenue also" and requesting sanction of Government thereto.

2. Letter No.M.L.C.1852/45-46 dated 25th January 1946 from the Deputy Commissioner, Hassan District furnishing his opinion in the matter.

O r d e r No. L /2662-8/LB.37-45-5

Bangalore, Dated, 14/15 May 1946.

In the circumstances reported, sanction is accorded to levy under Section 69 of the Mysore District Boards Act, a special cess of one anna in the rupee on Land Revenue, Excise and Forest revenues in the Hassan District, with effect from the year 1946-47.

The Comptroller is requested to issue necessary instructions to the treasury in regard to the receipt and accounting etc., of the said cess.

By Order,
Secretary to Government,
Revenue Department.

To
The President, District Board, Hassan District(through the Deputy Commissioner)
The Comptroller (through the Deputy Commissioner, Hassan District.)
The Deputy Commissioner, Hassan District.
The Revenue Commissioner in Mysore,
The Excise Commissioner in Mysore,
The Chief Conservator of Forests in Mysore.
The Compiler, Mysore Gazette.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS

THE MAHARAJA OF MYSORE

S.O.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. L. 12662-8—L. B. 37-45-5, dated 14—15th May 1946.

A Special Cess of one anna in the rupee.

Orders the levy of —— in the Hassan District with effect from the year 1946-47.

READ—

Correspondence ending with letter No. A1. B. R. 1/9—45, dated 6th December 1945, from the President, District Board, Hassan District, stating that the Hassan District Board have, at their meeting held on 28th September 1945, passed a resolution to the effect that (a) a special cess of one anna in the rupee be levied on Excise, Forest and Income-tax Revenues and (b) that all the existing taxes in and at shandies be abolished if a special cess of one anna be levied on land revenue also, and requesting sanction of Government thereto.

2. Letter No. M. L. C. 1852—45-46, dated 25th January 1946, from the Deputy Commissioner, Hassan District, furnishing his opinion in the matter.

ORDER No. L. 12662-8—L. B. 37-45-5, DATED BANGALORE, THE 14—15TH MAY 1946.

In the circumstances reported, sanction is accorded to levy, under Section 69 of the Mysore District Boards Act, a special cess of one anna in the rupee on Land Revenue, Excise and Forest Revenue in the Hassan District, with effect from the year 1946-47.

2. The Comptroller is requested to issue necessary instructions to the treasury in regard to the receipt and accounting, etc., of the said cess.

J. B. MALLARADHYA,
Secretary to Government,
Revenue Department.

To—The President, District Board, Hassan District (through the Deputy Commissioner).
The Deputy Commissioner, Hassan District.
The Revenue Commissioner in Mysore.
The Comptroller to Government through the Financial Secretariat.
The Excise Commissioner in Mysore.
The Chief Conservator of Forests in Mysore.
The Compiler, *Mysore Gazette.*

Exd.—B. G. S.

WD 1714—GPE—440—11-6-46